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AVB

SERVICE DATE - September 29, 1999

## **SURFACE TRANSPORTATION BOARD**

### **DECISION**

**SUB-ORDER NO. R-837-G**

***The matter of prescribing depreciation rates for use in  
computing depreciation charges for railroads***

**Issued to**

**THE CANADIAN NATIONAL / ILLINOIS CENTRAL RAILROAD COMPANY**

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The Canadian National / Illinois Central Railroad Company (CN/IC) has submitted revised lives and salvage estimates for the railroad's road locomotives. Accordingly, the depreciation rate developed using these estimates and prescribed in this sub-order replaces any previously prescribed rate for CN/IC road locomotives.

Supporting life and salvage analyses were supplied by CN/IC. We have given appropriate consideration to the submission and supporting information.

#### **IT IS ORDERED:**

- (1)** Canadian National / Illinois Central Railroad Company shall account for depreciation charges by applying to the ledger value of road locomotives, owned and used in its operations, the annual composite percentage rate shown herein.
- (2)** The rate shall be effective from May 1, 1999, through December 31, 1999.

DEPRECIATION RATE FOR CN/IC ROAD LOCOMOTIVES		
A/C	ACCOUNT TITLE	Composite Rate
(1)	(2)	(3)
52.02	Road Locomotives	2.69

Decided September 21, 1999, by the Surface Transportation Board's Accounting Board members Aguiar, Asmuth, and Warren.

Vernon A. Williams  
Secretary